

**Department of Commerce FY 2000/2001 CFO Guidance  
Calendar for the FY 2000 Audit/Reporting Cycle**

**NOTE: This calendar does not contain due dates for OFM's Accountability Report Data Calls.  
See Attachment D's "Schedule of FY 2000 Accountability Report Preparation" for these due dates.**

<b>Action</b>	<b>Completion Date</b>
OFM meets with bureau CFOs to discuss the prior year's financial statements. OFM provides bureaus with the Draft FY 2000/2001 CFO Guidance on the preparation and submission of financial statements, intra-Commerce and intra-governmental transactions reporting, Accountability Report data calls, management and legal representation letters, and FACTS I data.	MAY 1, 2000
Bureaus submit to partner bureaus and OFM Preliminary Intra-Commerce TDRs for second quarter	MAY 8, 2000
Bureaus submit to partner bureaus and OFM Reconciled Intra-Commerce TDRs (proprietary accounts) and submit to OFM TDR Checklist Part I for the second quarter.	MAY 30, 2000
OFM provides bureaus with the Final FY 2000/2001 CFO Guidance.	MAY 31, 2000
Bureaus submit to OFM Intra-governmental TSR and TSR Checklist Part I for second quarter.	JUNE 5, 2000
Bureaus submit to OFM Reconciled Intra-Commerce TDRs (budgetary and proprietary accounts).	JUNE 16, 2000
Bureaus submit to OFM their interim financial statements as of March 31, 2000.	JUNE 16, 2000
Bureaus clear all balances in Appropriation Symbol 13X6875.	No later than JUNE 29, 2000
Bureaus that are not SGL compliant submit to OFM a crosswalk from their general ledger accounts to the SGL accounts.	JUNE 30, 2000
Bureaus submit to partner bureaus and OFM Preliminary Intra-Commerce TDRs for third quarter	JULY 24, 2000
OFM provides bureaus with the Department's proforma FY 2000 financial statements and the format for the bureaus' FY 2000 Account Grouping Worksheets.	JULY 31, 2000
FOs notify OIG, auditors, and OFM of scheduled inventory counts or as soon as dates are known.	JULY 31, 2000
Bureaus submit to partner bureaus and OFM their Reconciled Intra-Commerce TDRs and their Intra-Commerce Agreements Listing as of June 30, 2000. Bureaus also submit to OFM TDR Checklist Part I for the third quarter.	AUG. 21, 2000
Bureaus notify OFM of any additions, deletions, or revisions to appropriations (fund symbols) so that Treasury's Master Appropriations File can be updated to receive FACTS data.	AUG. 31, 2000
Bureaus submit to OFM Intra-governmental TSR and TSR checklist Part I for the third quarter.	SEPT. 5, 2000
Bureaus canvass their program offices for unasserted claims	SEPT. 5, 2000
Bureaus submit unasserted claims to OFM	OCT. 2, 2000
OFM sends consolidated legal inquiry letter to Office of General Counsel for response no earlier than December 1, 2000, to be returned to OIG by December 15. This inquiry letter includes a request for an updated response no earlier than February 15, 2001 and to be returned to OIG by March 1, 2001.	OCT. 16, 2000
Bureaus submit to partner bureaus and OFM Preliminary Intra-Commerce TDRs for fourth quarter.	OCT. 23, 2000
Bureaus submit to the Department's Office of General Counsel their legal inquiry letters.	NOV. 13, 2000

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Action	Completion Date
Bureaus submit to partner bureaus and OFM Reconciled Intra-Commerce TDRs for the fourth quarter. Bureaus also submit to OFM Intra-governmental TSRs for the fourth quarter and Part II of their Intra-Commerce and Intra-governmental Checklists.	NOV. 20, 2000
Bureaus submit to Treasury (with copy to OFM) intra-governmental confirmations for Investments with the Bureau of the Public Debt and Borrowings from Federal Financing Bank.	NOV. 30, 2000
FOs provide auditors and OFM with draft financial statements, pre-closing trial balances (OFM only), and signed Tie-Points Form (OFM only).	DEC. 1, 2000
Bureaus submit to OFM intra-governmental confirmations for: 1) transactions with DOL relating to FECA; 2) transactions with OPM related to benefit programs; and 3) borrowings from Treasury (submit original confirmation to Treasury).	DEC. 15, 2000
OFM provides the Department's draft financial statements to OIG.	DEC. 20, 2000
Auditors end bureaus' fieldwork. (Earlier ending fieldwork date can be discussed with bureaus.)	DEC. 29, 2000
Bureau Heads and FOs provide auditors with management representation letters.	Per auditors' requests
Bureaus submit to partner bureaus and OFM Final FY 2000 Intra-Commerce TDRs (with audit adjustments). Bureaus also submit to OFM Final FY 2000 Intra-governmental TSRs (with audit adjustments) and Part III of their Intra-Commerce and Intra-governmental Checklists.	JAN. 2, 2001
Bureaus provide copies of their legal representation and management representation letters to OFM.	JAN. 5, 2001
Bureaus submit Legal Letter Matrix to OFM.	JAN. 10, 2001
FOs submit to OFM final financial statements (includes auditor's adjustments), fluctuation analyses, and pre-closing trial balances.	JAN. 12, 2001
FOs submit to OFM their FACTS data submissions (includes audit adjustments), FACTS Notes data, and Account Grouping Worksheets.	JAN. 16, 2001
FOs submit to OFM signed Tie-Points Form for final financial statements.	JAN. 17, 2001
OFM submits the Department's financial statements to OIG and GAO.	JAN 19, 2001
OFM finishes review of bureaus' FACTS data, FACTS Notes, and Account Grouping Worksheets.	JAN. 31, 2001
OFM transmits to Treasury FACTS data submissions and FACTS Notes.	FEB. 1, 2001
<b>Pilot: FOs submit Consolidating Statements of Budgetary Resources and Financing to OFM</b>	<b>FEB. 5, 2001</b>
Bureau Heads and FOs submit letters to OFM updating their management representation letters and unasserted claims (updates as of February 14, 2001).	FEB. 14, 2001
OIG submits signed audit reports, with the Department's financial statements, to Deputy CFO.	FEB. 21, 2001
OFM submits final FACTS data adjustments to Treasury.	No later than FEB. 23, 2001
CFO submits the Department's financial statements to OMB.	MAR. 1, 2001
CFO and OIG certify to Treasury the FACTS data and FACTS Notes.	MAR. 5, 2001